

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 56420 / September 13, 2007

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 2700 / September 13, 2007

ADMINISTRATIVE PROCEEDING
File No. 3-12781

In the Matter of

Norman Stumacher, CPA,

Respondent.

**ORDER INSTITUTING PUBLIC
ADMINISTRATIVE AND CEASE-AND-
DESIST PROCEEDINGS PURSUANT TO
SECTIONS 4C AND 21C OF THE
SECURITIES EXCHANGE ACT OF 1934
AND RULE 102(e) OF THE
COMMISSION'S RULES OF PRACTICE,
MAKING FINDINGS, AND IMPOSING
REMEDIAL SANCTIONS AND A CEASE-
AND-DESIST ORDER**

I.

The Securities and Exchange Commission ("Commission") deems it appropriate that public administrative and cease-and-desist proceedings be, and hereby are, instituted against Norman Stumacher, CPA ("Respondent" or "Stumacher") pursuant to Sections 4C¹ and 21C of the Securities Exchange Act of 1934 ("Exchange Act") and Rule 102(e)(1)(iii) of the Commission's Rules of Practice.²

¹ Section 4C provides, in relevant part, that:

The Commission may censure any person, or deny, temporarily or permanently, to any person the privilege of appearing or practicing before the Commission in any way, if that person is found . . . to have willfully violated, or willfully aided and abetted the violation of, any provision of the securities laws or the rules and regulations thereunder.

² Rule 102(e)(1)(iii) provides, in relevant part, that:

The Commission may censure a person or deny, temporarily or permanently, the privilege of appearing or practicing before it in any way to any person who is found . . . to have willfully violated, or willfully aided and abetted the violation of any provision of the Federal securities laws or the rules and regulations thereunder.

II.

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (“Offer”), which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over him and the subject matter of these proceedings, which are admitted, Respondent consents to the entry of this Order Instituting Public Administrative and Cease-and-Desist Proceedings Pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission’s Rules of Practice, Making Findings, and Imposing Remedial Sanctions and a Cease-and-Desist Order (“Order”), as set forth below.

III.

On the basis of this Order and Respondent’s Offer, the Commission finds³ that:

A. RESPONDENT

Norman Stumacher, CPA, 81, of Bellmore, New York, is a certified public accountant licensed in the state of New York since 1960 and doing business as a sole proprietorship. Stumacher audited MediaREADY, Inc.’s (“MediaREADY”) financial statements for the company’s 2003 fiscal year ended December 31, 2003. MediaREADY dismissed Stumacher as its independent auditor on February 22, 2005.

B. FACTS

1. MediaREADY (known as Video Without Boundaries, Inc. during the relevant time period) is a Florida corporation with its headquarters in Fort Lauderdale, Florida. MediaREADY’s common stock is registered with the Commission pursuant to Section 12(g) of the Exchange Act and is listed on the Pink Sheets under the symbol MRED. For its fiscal year ended December 31, 2003, MediaREADY reported revenues of \$191,000 and total assets of \$875,000.

2. MediaREADY has at all relevant times been an issuer as defined by the Sarbanes-Oxley Act of 2002 (the “Act”).

3. Stumacher audited MediaREADY’s 2003 financial statements included in MediaREADY’s annual report for fiscal year 2003 on Form 10-KSB, filed with the Commission on April 14, 2004. As part of that audit, Stumacher prepared and issued an audit report dated April 12, 2004 (the “MediaREADY audit report”), which the company included in its 2003 Form 10-KSB. MediaREADY paid Stumacher \$25,000 for the audit work.

³ The findings herein are made pursuant to Respondent’s Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.

